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FEB 11 2008

Case 5113A

Customer No. 25280

REMARKS

Applicants have amended claims 1, 30 – 39, and 50, and have cancelled claims 3 and 51 without prejudice or disclaimer.

Claims 1 and 50 have been amended to call for a reinforcing or reinforcement material above the rebond foam.

Claims 30 – 39 have been amended for consistency.

As argued in the earlier responses, the references relied upon in the rejections do not disclose and teach away from the claimed invention. Further, the addition of a reinforcing or stabilizing layer above the preformed rebond foam sheet of the presently claimed invention is not disclosed in the prior art De Simone reference, it would not be obvious to modify the Higgins references as proposed, and such combinations and modifications are based on improper hindsight.

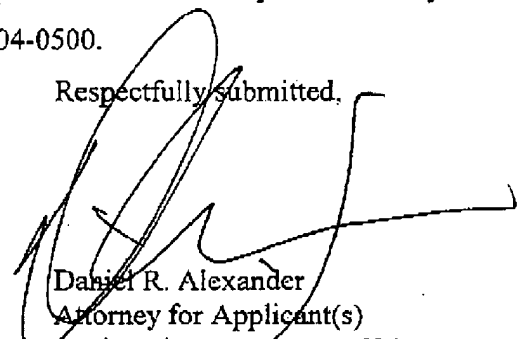
Applicants respectfully believe that the claims are in condition for allowance.

To any extent required, authorization is provided to deduct any fee necessary for the acceptance of this paper from Deposit Account 04-0500.

February 11, 2008

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Respectfully submitted,


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Certificate of Transmission by Facsimile Under 37 CFR §1.8

I hereby certify that this correspondence, along with all documents (Petition for Extension of Time and a Request for Continued Examination) referred to as being enclosed herewith, is being transmitted by facsimile to the U.S. Patent and Trademark Office on February 11, 2008, at the facsimile number listed below.

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